

Director
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CERTNYS
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April 17, 2007

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, ALABAMA POWER COMPANY, Series 2007B 5.875% Senior Notes due April 1, 2047 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 17, 2007. Tentative listing date – Not yet determined.

Sincerely,

Paul Eladho

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**THOMSON
FINANCIAL**

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